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Fiftieth session
Item 22 of the provisional agenda

RIGHTS OF THE CHILD

Note by the secretariat

1. The Committee on the Rights of the Child has requested that the reports of the Committee on its third and fourth sessions, as well as the compilation of the conclusions and recommendations adopted by the Committee on the Rights of the Child be transmitted to the Commission on Human Rights at its fiftieth session.

2. Pursuant to this request, the Commission will have before it the reports of the Committee on the Rights of the Child on its third (CRC/C/16) and fourth (CRC/C/20) sessions, and the compilation of the conclusions and recommendations adopted by the Committee on the Rights of the Child (CRC/C/19).

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QUESTION OF THE VIOLATION OF HUMAN RIGHTS IN THE OCCUPIED ARAB TERRITORIES, INCLUDING PALESTINE

Note verbale dated 8 December 1993 from the Permanent Delegation of the League of Arab States to the United Nations Office at Geneva, addressed to the Assistant Secretary-General for Human Rights

The Permanent Delegation of the League of Arab States to the United Nations Office at Geneva presents its compliments to the Centre for Human Rights and has the honour to transmit herewith a report on Israeli violations of Palestinian human rights in the territories occupied by Israel.

The Permanent Delegation of the League of Arab States wishes to express its grave concern at the deterioration in the situation of Arab civilians in the territories occupied by Israel, as detailed in the attached report and requests the Centre for Human Rights to regard this report as an official document of the fiftieth session of the Commission on Human Rights.

GE.94-10473 (E)

LEAGUE OF ARAB STATES
SECRETARIAT
DIRECTORATE-GENERAL OF PALESTINIAN AFFAIRS

REPORT ON THE VIOLATIONS OF THE RIGHTS OF PALESTINIANS COMMITTED BY ISRAEL IN THE OCCUPIED TERRITORY

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Introduction

Everyone is aware of the increasingly difficult conditions endured by the Palestinians of the occupied territories as a result of the repressive policy of Israel. What is surprising, however, is the escalation of the repression after the opening of the peace negotiations in Madrid at the end of 1991, the coming to power of the Labour Party in Israel in July 1992 and the signing of the Accord entitled the "Declaration of Principles on Interim Self-Government Arrangements" concluded at Washington on 13 February 1993 between Israel and the Palestine Liberation Organization.

It is a fact that, since the signing of the Accord, on one hand Israel has lost no time in urging the normalization of its relations with the Arab States and the lifting of the boycott imposed on it and on the other has sought to marginalize the Palestinian cause and the Arab-Israeli conflict in the international forums and world public opinion.

Further, Israel has begun to work for the abrogation of the resolutions of the international community condemning settlement and affirming the legitimate rights of the Palestinian people.

These ominous Israeli machinations are based on a good many untruths:

(1) Israel regarded the Declaration of Principles as a final comprehensive accord for the settlement of the Palestinian question, forgetting that what had been signed was no more than a declaration whose implementation required lengthy negotiations and many other accords, that the negotiations for the implementation of this accord were only at the initial stage and that, while there was the potential for achieving the agreement anticipated, there continued to be risks of failure and consequently, an exacerbation of the conflict.

(2) The slight progress made in the Israeli-Palestinian negotiations was not accompanied by similar progress in the other negotiations, notably with Syria and Lebanon. No accord has been concluded on the occupied Arab territories in the Golan and in southern Lebanon. These factors alone justify the continuation of the Arab-Israeli conflict.

(3) The boycott of Israel was the response of the Arab States to the settlement of the Arab territories and a legitimate means of opposing Israeli human rights infringements. There was therefore no justification for the premature lifting of the boycott as long as Arab territories continue to be occupied. The boycotting of Israel is one of the few winning cards held by the Arab negotiators and there is no question of parting with it before the establishment of a just and comprehensive peace in the region.

(4) The resolution condemning Israel adopted by the international organizations throughout the Arab-Israeli conflict expressed a legal position taken by the international community vis-à-vis Israeli practices. The nature of the policies implemented by Israel and of the infringements of the rights of Palestinians has not changed with the passage of time. Any new resolution

adopted by the international community must therefore reflect the situation as it is and avoid exonerating Israel from all the human rights violations suffered by the Palestinian people and the other Arab peoples.

(5) All those who have observed the conduct of Israel in the occupied territories, before and after the signing of the Israeli-Palestinian Accord in Washington, have not noticed any relaxation in its repressive policy. On the contrary, there has been an escalation of this policy, as the practices described below clearly show.

1. Acts of aggression committed by the settlers

After the launching of the Madrid peace process, the occupation authorities increased the strength of the Israeli forces deployed in the occupied territories by 20 per cent and provided these forces with better trained and armed units. They also decided to form in the West Bank settlements units of armed settlers and units of reservists which would take part in Israeli army operations against the Arab population. These measures are aimed at mobilizing the settlers and strengthening the means available to them of curbing the inhabitants of the occupied territory in addition to conferring legality on their heinous machinations.

The Jewish religious authorities have also taken action in support of this trend. For example, the former Chief Rabbi Shlomo Goren issued a religious ruling on 9 March 1993 authorizing the killing of any Palestinian in possession of a knife when arrested. Some Israeli circles have interpreted this ruling as an order making it obligatory for every Jew to open fire on any Palestinian carrying a weapon or a sharp object.

Israeli sources (Yediot Aharonot, 21 December 1992) have referred to instructions given by the Israeli army to soldiers, authorizing them to fire without warning on any armed Palestinian. The same sources noted a general trend towards relaxing the restrictions concerning the use of force against Palestinians. In March 1993, police superintendent Jacob Tirz urged Israelis not to travel unarmed, this is a measure unprecedented since the establishment of Israel. In the same month, the commander of the Israeli forces on the West Bank signed a bill authorizing Jewish settlers in the occupied territories to form civil guard units and he amended the regulations concerning the guard. Settlers are being invested with extensive powers, including that of questioning Palestinians, searching them and arresting them, in case of need.

Police sources also report that settlers are in lawful possession of 250,000 weapons and in unlawful possession of thousands of other weapons which they use to commit attacks on Arabs, with the protection and blessing of the army.

Acts of aggression by settlers against Arabs and attacks on their property have increased dangerously. For instance, on 21 September 1992, a group belonging to the Kach settlers movement attacked Arab residents and their property in Hebron, injuring dozens of people and wrecking more than 20 vehicles. The settlers made a second attack at the beginning of 1993, destroying more than 25 vehicles in the same town.

In March of that year, settlers attacked Arab workers returning from their work in Israel, killing one of them and injuring more than 20. The acts of aggression committed by settlers recur every day in the form of attacks by groups against Arab towns and neighbourhoods: vehicles, crops and other property are destroyed and Palestinians, including children, are beaten, injured or killed.

2. Killing of Palestinians, including children

The operations of the parallel special units rightly named "death squads" which seek to hunt down and kill intifada activists are continuing. The Labour Government still wishes to maintain these units, and indeed to strengthen them, despite the criticisms that they incur. Everyone is aware that these units operate under the direct command of the Chief of Staff of the Israeli army. They track down intifada activists and execute them summarily.

Early in 1992, the Israeli Penal Code was amended in order to grant criminal immunity to the members of these units. Consequently, firing on the residents of the occupied territories has become commonplace within the Israeli army. Within a short space of time dozens of Palestinians were killed and hundreds of others wounded.

The report of the International Committee of the Red Cross dated June 1992 reveals that 31 Palestinians were killed by special units between September 1991 and April 1992. It mentions the case of many Palestinians shot dead while they were being detained by members of these units. Further, in its annual report to the forty-ninth session of the United Nations Commission on Human Rights, the organization Amnesty International strongly denounced the increase in the number of persons killed and the growing use of torture, indicating that the Israeli death squads had killed more than 120 Palestinians; that would appear to indicate that summary executions are commonplace.

Research centres have made a comparison between the assassination policies applied respectively by the Shamir Government during its last six months and the Rabin Government during its first year in power. This comparison shows that 53 persons were killed during the first period and 88 during the second, an increase of some 70 per cent. The number of child victims was four times greater during the latter period.

The increase in the percentage of children among the Palestinians killed by the occupation forces or Israeli settlers should be noted. That increase is confirmed by Israeli sources themselves. According to a report by the Israeli Information Centre on Human Rights in the Occupied Territories (Betzelem), published on 8 February 1993, the number of child victims has increased under the Rabin Government. In this connection, the British magazine The Economist reported that Israeli soldiers were currently more trigger-happy. Acts of Israeli negligence led the Commissioner General of UNRWA to express concern about the fate of the Palestinians in the Gaza Strip, where the conditions of security and the economic situation have deteriorated. He noted, inter alia, that the number of victims registered in recent months was higher than during the last three years. The UNRWA report of

3 February 1993 stated that in the Gaza Strip alone, 347 persons, including 138 children, were injured or killed during the first two weeks of January 1993.

The June 1993 issue of the monthly report on settlement activities published by the Jordanian Ministry of Foreign Affairs reveals an increase in the number of children under 16 killed in the occupied territories. Of the 230 children who have died since the beginning of the intifada, 38 were killed during the first half of 1993. That figure is double the number of children killed for the whole of 1992.

The following table shows the number of children killed since the beginning of the intifada.

Year of intifada	Children under 13	Children between 13 and 16	Total
First year	8	40	48
Second year	29	50	79
Third year	5	21	26
Fourth year	4	20	24
Fifth year	4	13	17
First quarter of sixth year, to 8 June 1993	12	26	38
Total	62	170	232

In July, an Israeli soldier killed in cold blood a Palestinian child who was just 10 years old. According to eye-witnesses who were in the Jabalieh Camp, the child whose name was Izet Matr was playing with a paper airplane on the main square of the camp when two motorized Israeli patrols stopped at a distance of 100 metres. A soldier left the vehicle, aimed a telescopic rifle at the child and fired. When the child fell, his sister who was playing nearby began to mop the blood that was running over his face. The patrol left without even trying to assist the victim or to take him to hospital.

During the month of July, Israeli forces shot dead 13 Palestinians, 6 of them in the Gaza Strip, including 4 children under 16 years of age. The number of victims since the beginning of the intifada in 1987 has therefore risen to 1,486.

3. Detention and torture

The occupation authorities are continuing to implement their policy of individual and collective detention. According to the reports published, 2,500 Palestinians were imprisoned in 1992 for security reasons. Hundreds of others have been placed in administrative detention, without being charged or sentenced, for periods of sometimes more than six months.

In July 1992 alone there were over 1,000 arrests. One hundred and forty five Palestinians appeared before the Israeli courts during the same period. Sixteen of them were sentenced to life imprisonment while the other sentences handed down varied from several months to several years' imprisonment.

The Israeli courts also sentence Palestinians to approximately US$ 50,000 worth of fines every month. The number of Palestinians detained in Israeli prisons is calculated to be approximately 14,000, in addition to the 15,000 undergoing administrative detention since the start of the intifada. The International Committee of the Red Cross asserts that Palestinians continue to be savagely tortured in Israeli interrogation centres despite the steps taken vis-à-vis the occupation authorities to end the ill-treatment to which they are subjected.

According to reports published by Amnesty International, Palestinian detainees are systematically tortured and ill-treated by the Israeli interrogators. It is even possible to find the names of persons who have died under torture in these reports.

These reports also describe the methods of torture used, with particular mention of beatings, electric shocks, "ghost" torture, sleep deprivation and imprisonment in dark cells or dungeons.

Detainees do not have the right to celebrate holy days and are subjected to searches in order to provoke them; soldiers ransack their cases, rip them apart and scatter their contents. During visits, their relatives are also subjected to humiliating searches.

As a result of this physical and mental ill-treatment, the detainees suffer from serious illnesses which endanger their lives. The reports published contain a list of more than 50 seriously ill detainees who need special care or urgent operations.

Although Israel is one of the States which have ratified the 1989 United Nations Convention on the Rights of the Child, which provides for a special regime for children in detention, it treats children like adults, brings them before the same courts and interns them in the same detention camps.

The Palestinian detainees have held a series of strikes in protest against the deplorable conditions in which they live, in particular, in September 1992, a hunger strike which lasted for 20 days. Inter alia, they called for more humane and more decent treatment and the minimum guaranteed by the international conventions. There has been a succession of strikes, spreading to all the Israeli detention camps and prisons, the most recent being the hunger strike by 1,500 prisoners in Ansar 3 camp in the Negev desert which lasted for four days, and the visitors' strike. Mention may also be made of the two-day hunger strike by detainees in Jouneid prison and that by detainees in Jenin prison to demand an improvement in their living conditions.

In an open letter to the mass media and world public opinion, Palestinians in administrative detention in a camp in the Negev desert reported that chronic illnesses were very prevalent among the detainees who did not receive adequate medical care.

4. Deportations

Israel conducts a deportation policy against Palestinian civilians, thus violating a large number of international conventions and agreements, as well as resolutions adopted by the international organizations condemning Israel and calling upon it to abandon this policy.

Israel has resumed its deportation policy after partially relinquishing it in the 1980s.

Early in 1992, Israel deported 12 Palestinians accused of being active in the intifada; this led to reactions by the international community and particularly the European Community which published a statement in which it considered the decision to be illegal from the point of view of international law and contrary to the provisions of the Fourth Geneva Convention. The statement also required Israel to comply with its obligations vis-à-vis the residents of the occupied territories.

The President of Palestine, Yasser Arafat, for his part sent an urgent message to the permanent members of the Security Council requesting that an extraordinary meeting of the Council should be convened to consider the serious consequences of the Israeli decision. On 6 January, the Security Council unanimously adopted resolution 726 in which it strongly condemned the decision of Israel and reaffirmed the applicability of the Fourth Geneva Convention to all the Palestinian territories occupied by Israel since June 1967, including Jerusalem. The resolution also requested Israel to refrain from deporting any Palestinian civilian from the occupied territories and to ensure the return to their homes of all those deported.

Al-Najah University in Nablus experienced a period of extreme tension when the Israeli occupation forces attempted to search Palestinian students on the pretext of looking for weapons. The students occupied the university buildings; eminent persons and hundreds of Palestinian public figures showed their solidarity with them. The occupation authorities then cordoned off the university and imposed a curfew throughout the town of Nablus. The measure was lifted only after six students had been expelled for three years.

The deportation policy reached its peak on 17 December when the occupation authorities deported 415 Palestinians. The measure was condemned by the international community in resolution 799, unanimously adopted by the Security Council, which demanded that Israel should ensure the immediate return to their homes of all those deported.

Not content with defying the will of the international community, Israel attempted to manoeuvre and take political advantage of the incident to sow discord between the Islamic movement and the other Palestinian political forces.

Israel continued to harass the deportees even in exile. The Israeli forces fired cannon shells at sick persons taking part in the march, seriously injuring many of them. The Palestinians had organized the march to protest against the maintenance of a decision to deport them despite resolutions and principles of international law.

According to the information available, the number of persons deported since the beginning of the occupation stands at 2,400. The 300,000 persons displaced during the 1967 war must be added to this number.

5. Cordoning off areas

As part of the policy of collective punishment practised by Israel, the occupation authorities continue to cordon off entire areas, besiege them and isolate them for indefinite periods. By means of these military blockades Israel is attempting to paralyse the economic infrastructure and to prevent Palestinian workers from reaching their places of work or to facilitate the raiding, searching and demolition of houses.

This practice, which is now routine, disrupts the daily life of the Palestinians and paralyses all economic and social activity in Palestine. Palestinian industry was ruined when industrialists could no longer transport their goods or recover their debts. More than 120,000 Palestinian workers with their papers in order were prevented from going to work in Israel and deprived of unemployment benefits. In addition, more than 50,000 non-registered workers have lost their means of subsistence. Medical and educational establishments are paralysed and students can no longer go to classes regularly. The transport of goods is delayed and harvests not properly gathered in, thus causing serious losses to farmers. Palestinians are also prevented from practising their religion and from supplying their essential needs.

Apart from indirect damage, Palestinian losses due to the cordoning off of the areas in which they live are put at approximately US$ 7 million per day. The Council of the Union of Palestinian Chambers of Commerce, Industry and Agriculture estimated at its meeting on 14 April 1993 that the Palestinian economy was on the verge of bankruptcy and that there were risks of famine since whole sectors had been cordoned off for security reasons dozens of times in 1992 for fairly long periods.

The best-known cordoning off operation was that carried out in the Gaza Strip on 29 March 1993, followed by a similar operation two days later on the West Bank. The decisions to close off areas are frequently renewed for an indeterminate period. A curfew was also imposed in June in more than 17 Palestinian towns and villages.

6. Demolition and storming of dwellings

The occupation authorities continue to flout the international conventions and particularly the provisions of the relevant article of the Fourth Geneva Convention that prohibits the occupying State from destroying property or real estate belonging to private persons, communities, authorities or social or cooperative establishments.

In 1992 there was a noticeable escalation in the attacks by army and security forces on the dwellings of Palestinian civilians in the occupied territories. These attacks reached a peak when the occupation forces used anti-tank rockets to demolish houses and residential areas in refugee camps and towns.

On 14 January 1993, the Israeli army, using anti-tank rockets, destroyed five dwellings in Deir Balah refugee camp.

On 11 March 1993, the same forces used explosives and rockets in the Palestinian camp of Khan Yunis, entirely demolishing 20 dwellings, not to mention the damage caused in the environs.

During 11 operations carried out in December 1992, the occupation forces used the same methods and destroyed dozens of dwellings.

In the most recent operation, three houses were destroyed with rockets in Khan Yunis and a further eight in the Jerusalem region, on the pretext that their owners had built them without a permit.

The occupation authorities have also sealed up dozens of dwellings on security grounds, leaving their inhabitants homeless.

7. Desecration of holy places

The Israeli occupation forces continue to show disrespect for religious values and the sacred nature of places of worship.

Recently, they stormed and closed several mosques as part of a large-scale campaign against places of worship in the occupied territories. They were supposedly looking for "war material" and "persons on the run" or wanted to "put an end to illegal activities".

On 23 July 1993 the bulldozers of the municipality of Jerusalem destroyed an Orthodox church on the Mount of Olives, triggering a wave of protest.

On 21 November of the same year the occupation forces arrested Omar Mahmoud Marai (aged 60), a preacher in the mosque of the village of Qarawa. On 20 January 1993, the treasurer of the Islamic charitable association of the town of Hebron was placed in administrative detention for a period of six months. On 7 February 1993 the occupation forces burst into the Al-Rawdha mosque in Tulkarm on the pretext of looking for prohibited material. On 6 April of the same year, units of the occupation forces stormed three mosques in northern Asira, where they confiscated books and journals. They also ordered the closure of dozens of mosques for periods ranging from one week to several months.

The occupation forces had previously launched a campaign against mosques and religious institutions in the city of Nablus. They thus laid seige to the headquarters of the zakat (legal alms) Commission, knocking down the outside

door, wrecking furniture and other items and confiscating documents. The zakat Commission of the village of Anbata suffered the same fate. Furthermore, the occupation authorities withdrew the building permits granted for the Al-Nur mosque and four other mosques in the same area.

On 30 March 1993, zionist settlers set fire to the Al-Akkad mosque in Khan Yunis, burning Korans, religious writings and furniture. Yitzhak Rabin commended this act of aggression, stating that mosques were not places prohibited to Israeli soldiers.

The media have reported news concerning an Israeli project said to be aimed at demolishing Muslim religious sites in Jerusalem. The municipality of the city is said to be considering extending the square opposite the Wailing Wall, which would prevent Muslims from practising their religion.

8. Violations against Palestinian establishments

Palestinian faculties, institutes and schools have been closed almost continuously since the beginning of the intifada. This situation has resulted in the deterioration of teaching conditions, aggravated by repression and individual and collective harassment to which students and teachers are subjected, not to mention the obstacles placed in the way of education by the occupation authorities through the control exercised by them over curricula, student enrolments and the appointment of teachers.

Not content to close educational establishments, sometimes for indefinite periods, the occupation forces often burst into buildings and beat up teachers and students.

Increasingly large numbers of teachers are being suspended, arrested or deprived of the right to travel for reasons of security. Work has stopped on the building of new schools and repairing those already existing.

The media are subjected to the same practices as national establishments of education, having at some time or other been closed, occupied or pillaged by the Israeli army. As for journalists, they are often harassed, arrested and prevented from practising their profession.

Palestinian health establishments have not been any safer from Israeli repressive measures. A number of hospitals have been closed on the pretext that they were in a poor state of repair; others have had to pay heavier taxes and are running into numerous administrative and financial problems due to the occupation.

The number of hospital beds per inhabitant has decreased, falling in 25 years of occupation from 2.5 to 0.4 beds for 1,000 inhabitants. The World Health Assembly, at its forty-sixth session (Geneva, April 1993), expressed concern at the deterioration of health in the occupied territories and, in particular, at the spread of mental illness due to conditions of detention.

9. Exactions against landowners and destruction of crops

Land is a decisive factor in the Arab-Israeli conflict. It is the mainstay of economic life in Palestine. The occupying forces, having realized how important it is, are doing all they can to take it away from the Palestinians.

According to reports from the occupied territories, the amount of land confiscated by the Israeli authorities in the occupied Palestinian territories since the beginning of the occupation until the second half of 1993 is estimated to be 3,080,964 dunams, which represents 67 per cent of the West Bank and 40 per cent of the Gaza Strip.

The occupying forces have established 186 settlements in the West Bank and 20 others in the Gaza Strip. The operation cost more than US$ 15 billion. In these settlements some 250,000 Israelis live, most of whom arrived in the recent wave of emigration from the former Soviet Union.

According to a statement made on 2 April 1993 by the spokesman of the Jewish Agency, nearly 20,000 new immigrants mostly from the former Soviet Union arrived in occupied Palestine early in 1993. Nearly all of them settled in the West Bank.

In July 1993 the Israeli authorities began carrying out a project aimed at confiscating extensive areas of land situated in the area of Shu'fat, north of Jerusalem, on the pretext that they belonged to Jews before 1948. Accordingly, many Arab families living in the region received orders to abandon their lands, although they held property deeds in due form, and to pay a certain amount representing rent on those lands in past years. It is surprising that the Israeli authorities did not notice earlier that the lands belonged to Jews, especially since the Arab families in question had built houses there with valid building permits delivered by the occupation authorities.

The inhabitants of the settlement of Migdalim, situated in the vicinity of the village of Kasrat (Nablus), have established a tannery on a 1,000-dunam plot of land belonging to Palestinians. The persons concerned were surprised when they saw a confiscation order pinned up on the door of the village mosque.

The spokesman of the Israeli Settlement Council of the West Bank has revealed the existence of plans to establish settlements in the town of Hebron, to be financed by French and American Jews. These plans also include the setting up of a Talmudic school in Hebron.

The Vice-Chairman of the municipality of Jerusalem announced that, for the first time since 1967, there was a majority of Jews in East Jerusalem, whose number had risen to 160,000 as against only 155,000 Arabs. This majority had been formed in the last 18 months and it was hoped that it would be increased through the building of 6,000 housing units.

Parallel to confiscatory measures, the Israeli authorities are engaging in all kinds of exactions against Palestinian landowners. Soldiers do not

hesitate, for instance, to encroach upon lands bordering the roads leading to the settlements for the purpose of building embankments. The purpose of these embankments is said to be to protect Israeli cars.

Settlers and border guards, for their part, uproot fruit trees, devastate crops and prevent Arabs from gaining access to their lands manu militari, the object of all these measures being to ruin the Palestinian economy and to force the Palestinians to leave the occupied territories. According to statistics from the occupied territories, 10,000 trees are uprooted every month. According to the same sources, the Israelis have uprooted or destroyed more than 13,000 trees since the introduction of the settlements, not to mention the thousands of dunams of crops laid waste.

Palestinian natural resources, in particular water resources, are plundered by the occupying authorities. The utilization and distribution of these resources are governed by military decrees based on the principle that they represent public property under Israeli military command.

According to the information available, Israel and its settlements use 530 million cubic metres of water out of a total volume of 760 million, i.e. 80 per cent of the quantity available, whereas the Palestinians do not have the right to sink deep wells and cannot tap the slightest water resource.

Israel's policy, which consists in cornering and over-utilizing the water resources of the occupied territories, has led to a notable lowering of the groundwater level, a rise in the salinity rate, increased water pollution and hence a general deterioration of water quality.

The most telling illustration of the inequitable distribution of water between Arabs and Jews in Palestine is the fact that only 25 per cent of the land that can be irrigated in the occupied territories is in fact irrigated, whereas Israel irrigates 90 per cent of the arable land under its control.

10. Tax pressure

The iniquitous tax system imposed on the Palestinians by Israel in the occupied territories is one of the hardest blows struck against the Palestinian economy.

Since 1982 tax collection has been entrusted to the military authorities, who blatantly disregard all legal and human criteria. This is affecting the development of the Palestinian economy. One of the results of this situation has been to turn Palestinian investors away from the industrial sector, where the tax burden is too heavy. Palestinian manufactured goods have consequently become less competitive in comparison with Israeli and foreign products.

According to available data, the taxes collected in the occupied territories are largely spent outside them. As for corporation tax, it goes into the budget of the Israeli State and not into that of the civil authorities of the occupied territories. Likewise, only Israelis receive benefits from the Corporations Fund financed by the tax paid by Palestinians.

Even the sums earmarked for the occupied territories sometimes go into the budget of the Israeli State. For example, Israel recently transferred to its budget 160 million shekels, divesting of these resources those they were supposed to benefit.

This Israeli practice constitutes a violation of the third Hague Convention of 1907 which requires occupying authorities to spend locally taxes that have been collected in an occupied territory.

The fiscal revenue from the occupied territories is estimated to be about 80 million dollars yearly (50 million in the West Bank and 30 million in the Gaza Strip). The taxes collected by the occupying authorities from Palestinian travellers at toll-gates on bridges and for travel permits amount to some 132 million dollars yearly. As for customs duty, this brings in 500 million dollars, the number of travellers crossing bridges being estimated to be approximately 359,000 yearly.

The amount of customs duty paid on imported and exported goods is estimated to be about 400 million dollars. As for the indirect tax paid on the salaries of Palestinians, this amounts to 70 million dollars a year, which represents 30 per cent of the total amount of their annual income. However, Palestinian workers do not receive any social security benefits in return.

Palestinians in the occupied territories have to pay 70 different taxes to Israel covering the whole spectrum of economic activities. Close on 50 military decrees have been necessary to introduce these taxes and ensure their collection.

Tax collectors with a military escort pay unannounced visits to businesses. One of the current practices clearly illustrates the economic oppression suffered by Palestinians. Police forces and border guards, for example, have conducted a large-scale campaign of harassment against local motorists in the city of Gaza, imposing thousands of fines on them, preventing most of the residents of the city from using their vehicles and disrupting the flow of traffic.

Furthermore, large numbers of the police and border guards service launched an extensive campaign in Gaza, confiscating a large number of television sets and imposing fines on their owners.

Tax collectors very often burst into businesses in the occupied territories and demand exorbitant taxes from their owners. The Palestinian economy is being crushed beneath the tax burden imposed by Israel and by officialdom; in addition, it is suffering from the favouritism extended to Israeli companies. This situation has forced many Palestinian firms to close down or to work in extremely difficult conditions.